

## CLAIMS

1. An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network,

wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain decoding information from the license server and decodes the encrypted content with the decoding information,

wherein the license server transmits an accounting amount obtained from the received content ID and the accounting ID to obtain an accounting result from the accounting server and returns decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

2. An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network, wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits

a content ID identifying an encrypted content and the accounting ID to obtain decoding information from the license server and decodes the encrypted content with the decoding information,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

3. An accounting system comprising a content reproduction device, a license server, an accounting server and a license vending machine,

wherein the license server, the accounting server and the license vending machine are connected through communication network,

wherein when the license vending machine reads a license card and decoding information does not exist for a content ID identifying an encrypted content, the license vending machine reads out an accounting ID identifying money information and the content ID from the license card, transmits the content ID and the accounting ID to obtain decoding information from the license server and records

the decoding information correspondingly to the content ID into the license card,

wherein the content reproduction device reads the license card, obtains decoding information corresponding to a content ID identifying an encrypted content and decodes the encrypted content with the decoding information,

wherein the license server transmits an accounting amount obtained from the received content ID and the accounting ID to obtain an accounting result from the accounting server and returns decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

4. An accounting system comprising a content reproduction device, a license server, an accounting server and a license vending machine,

wherein the license server, the accounting server and the license vending machine are connected through communication network,

wherein when the license vending machine reads a license card and decoding information does not exist for a content ID identifying an encrypted content, the license vending machine reads out an accounting ID identifying money information and the content ID from

the license card, transmits the content ID and the accounting ID to obtain decoding information from the license server and records the decoding information correspondingly to the content ID into the license card,

wherein the content reproduction device reads the license card, obtains decoding information corresponding to a content ID identifying an encrypted content and decodes the encrypted content with the decoding information,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

5. The accounting system of claim 3 or 4, wherein when a content ID of an encrypted content specified by a user does not exist in the license card, the content reproduction device records the content ID into the license card.

6. The accounting system of any one of claims 1 to 5, wherein the exchange of data through the communication network is performed

with encryption.

7. The accounting system of any one of claims 1 to 6, wherein the accounting ID and/or the decoding information are provided with an expiration date.

8. The accounting system of any one of claims 1 to 7, wherein the license server records a content ID of a content used for each accounting ID as a usage history.

9. The accounting system of any one of claims 1 to 8, wherein the license server records the number of times of usage for each content ID as a usage history.

10. A content reproduction device decoding and using an encrypted content, wherein the device comprises a prepaid card access unit for reading an accounting ID identifying money information from a prepaid card, an input unit for converting an encrypted content specified by a user into a content ID, and a decoding unit for transmitting the accounting ID and the content ID to obtain decoding information in return for the accounting and to decode the encrypted content with the decoding information.

11. A license vending machine comprising a license card read unit for reading a content ID of an encrypted content and corresponding decoding information recorded in a license card, and a license card

write unit for reading out an accounting ID identifying money information and the content ID from the license card, for transmitting the content ID and the accounting ID to obtain decoding information and for recording the decoding information correspondingly to the content ID when the decoding information does not exist.

12. A program operable to drive a computer to execute a function of the accounting system described in any one of claims 1 to 9, a function of the content reproduction device described in claim 10 or a function of the license vending machine described in claim 11.

13. A computer-readable recording medium recording thereon the program defined in claim 12.